



**LDR**  
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**Telecommunications Tax  
for the Deaf**

Louisiana Department of Revenue  
Excise Section  
P.O. Box 201  
Baton Rouge, LA 70821-0201  
Taxpayer Services Division  
(225) 219-7656  
(225) 219-2114 (TDD)

☐ If your name has  
changed, mark circle.

☐ If your address has  
changed, mark circle.

☐ If amended return,  
mark circle.

☐ If final return,  
mark circle.

Taxable  
period

**Please return this copy.**

**TL**

		A First month of quarter	B Second month of quarter	C Third month of quarter	D Totals for quarter (Columns A + B + C)	
<b>1</b>	Total number local telephone access lines				<b>1</b>	
<b>2a</b>	Less: a) U.S. Government lines				<b>2a</b>	
<b>2b</b>	b) Other exempt lines				<b>2b</b>	
<b>3</b>	Access lines subject to tax <small>(Subtract Lines 2a and 2b in each Column from Line 1.)</small>				<b>3</b>	
<b>4</b>	TAX DUE (Multiply amount on Line 3 by \$.05.)				<b>4</b>	\$
<b>5</b>	Less: Vendor's Compensation (2% of Line 4 if not delinquent.)				<b>5</b>	\$
<b>6</b>	NET TAX DUE (Subtract Line 5 from Line 4.)				<b>6</b>	\$
<b>7</b>	Delinquent penalty <small>(5% of tax for each 30 days delinquent, not to exceed 25%.)</small>	<b>7</b>	\$			
<b>8</b>	Interest (See instructions.)	<b>8</b>	\$			
<b>9</b>	Total penalty and interest (Add Line 7 plus Line 8.)				<b>9</b>	\$
<b>10</b>	<b>TOTAL AMOUNT DUE</b> (Add Line 6 plus Line 9.) <small>Make check payable to Louisiana Department of Revenue. Do not send cash.</small>				<b>10</b>	\$

**PAY THIS AMOUNT.** ➤

- To avoid penalties, return must be transmitted on or before the 30th day following the period covered.
- Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.

Date (MM/DD/YYYY)	Signature	Telephone
Date (MM/DD/YYYY)	Signature of paid preparer	Telephone

**General Instructions**

- Effective September 1, 1988, every local telephone exchange company is to collect a tax monthly from each residential and business customer. The tax, based on the customer's two-way telephone access lines, is to be remitted quarterly with the return and is due on or before the 30th day following the close of the reporting period.
- Corrections to the name and/or address information appearing on the label should be made by drawing a line through the incorrect information and adding the correct information.
- Care should be exercised to ensure that (a) the correct period is indicated on the return; (b) the return is signed and dated; (c) a payment of the full amount due accompanies the return; and (d) the return and payment is placed in a properly addressed stamped envelope and mailed to the Louisiana Department of Revenue.



## Specific Instructions

- Line 1** Enter the total number of local two-way telephone access lines for the residential and business customers of the local exchange company. The number of access lines for each month of the taxable quarter are to be entered in the appropriate columns with the total number for the quarter entered in Column D.
- Line 2** Enter on the appropriate lines per column the number of access lines included in Line 1 that are not subject to the tax. Line 2a is for U.S. Government lines. Line 2b is for any other lines that may not be taxed, such as public pay stations. Please identify the type of access lines shown on Line 2b.
- Line 3** Subtract Lines 2a and 2b from Line 1 and enter the balance in each column.
- Line 4** Multiply the amount shown on Line 3, Column D, by \$.05 and enter the total.
- Line 5** If the return is filed timely and the tax paid by the due date, multiply Line 4 by 2% (.02) and enter the total. If the return is delinquent or the tax is not paid timely, enter zero (0).
- Line 6** Subtract Line 5 from Line 4 and enter the result.
- Line 7** This return and tax becomes delinquent on the 31st day following the end of the calendar quarter being reported. A delinquency penalty of 5% for each 30 days or fraction thereof delinquent not to exceed 25% of the net tax due must be calculated.
- Line 8** Interest is due if the payment of the tax is late, and is computed in accordance with R.S. 47:1601. The current rate schedule (R-1111) is available on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).
- Line 9** Add Line 7 and Line 8 and enter the sum.
- Line 10** Add Line 6 and Line 9 and enter the sum. The total amount is to be remitted to the Louisiana Department of Revenue. Please make sure the check is completed properly and included with the return when mailing. **Do not send cash.**

